

CALCUTTA RECORDKEEPING FORMS AND INSTRUCTIONS

This booklet contains recordkeeping forms, instructions for each form, and a completed sample of each form. The instructions are designed to assist an employee in completing a line or section of a form that may not be readily understood by the title or instructions found on the form itself. Instructions for lines that are considered self-explanatory, such as simple math computations, are not included.

Sample forms have been provided to illustrate the proper completion of this office's standard forms. The instructions will answer the most commonly asked questions about the recordkeeping forms. Please remove the master forms from the booklet and make copies for your site(s). Note that some forms are two sided.

*If you have any questions or comments, please contact this office
in writing or by calling 1-800-326-9240.*

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Master Game Inventory Log
(SFN 9935)

This form is used to account for all games requiring a N.D. gaming stamp purchased by an organization. A separate form is used for each game and each game type. For example, if an organization purchased Hooked pull tab games and calcutta boards, two forms would be used.

If an organization has only one site which is the home office, only the Master Game Inventory Log is needed. If an organization has more than one site, or if it has inventory at more than one location, the Master Game Inventory Log and Site Game Inventory Log would be used.

1. Date Placed - Enter the date the board is actually put into play, not the date the board was sent to the site.
2. Date Closed - Enter the last date the board was in play.
3. Quarter Reported on Tax Return - Enter the quarter this board was reported on the tax return. This can be entered as 04-1, 1st qtr of 04, 9/30/04, or any other entry that indicates the quarter.
4. Date Unplayed Deal Returned to Home Office - If an unplayed board is returned from a site, enter the date that board is received at the home office. Played boards are not entered in this column.
5. Date Deal Returned to Distributor - If a board is returned to a distributor, enter the date the board was returned. When the credit invoice is received, enter the invoice number on this form.

If a board is returned to master inventory and is re-issued to a site, the stamp number is entered a second time on the master inventory in the next available row to allow for tracking of the board at the 'new' site.

See sample form on page 5.

Site Game Inventory Log
(SFN 9934)

This form is used to account for all games requiring a N.D. gaming stamp at a site. A separate form is used for each game and each game type. For example, if an organization played Hooked pull tab games and calcutta boards, two forms would be used.

If an organization has only one site which is the home office, only the Master Game Inventory Log is needed.

See instructions for the Master Game Inventory Log for instructions in completing "Date Placed", "Date Closed" and "Date Unplayed Deal Returned to Home Office".

See sample form on page 6.

Calcutta Board
(SFN 18871)

The calcutta board must be purchased from a licensed distributor and contain a N.D. gaming stamp.

Manner of Distributing Auction Pool as a Prize - Enter the distribution of the auction pool, for example, 50% to 1st place, 30% to 2nd place, 10% to 3rd place. Prizes may not exceed 90% of the auction pool. Refer to N.D. Admin. Code § 99-01.3-10-01. When the auction is complete and the prize distribution determined, the dollar amount to be awarded for each prize payout is completed.

1. Competitor Number – The line number for each competitor.
2. Auction Sequence Number – If a verbal bid auction is used, the auction sequence number must be determined by a random drawing of the competitor

numbers that are assigned to each line. Refer to N.D. Admin. Code § 99-01.3-10-01.

3. Name of Competitor - Person or team competing in the event.
4. Name of Player - Person wagering on the competitor.
5. Address – Enter the complete address of the player, including city, state, and zip code.
6. Amount Wagered – Amount wagered on the competitor.
7. Prizes – Prize amount paid to winning player.
8. Initials – The person completing the form initials verifying that the information recorded is correct.

See sample form on page 7.

Record of Win **(SFN 9939)**

This form is used whenever a single cash prize greater than \$200 is paid to a player.

The Record of Win must be pre-numbered.

1. Check the calcutta box and record the date of event and gaming stamp number.
2. The player must sign the Record of Win, unless the prize is being mailed to the player.
3. If a partial payout is made, for example, the player is paid \$500 in cash and will be paid the remaining \$1500 of the prize by a check issued from the home office, complete the bottom right section of the form.

See sample form on page 8.

Calcutta Summary **(SFN 18870)**

This form is used to summarize the calcutta activity for reporting on the tax return.

Cash Bank

1. At the beginning of the day's activity, the cashier counts the actual opening cash and records the amount.
2. If a second employee is on duty, that employee recounts the opening cash and verifies the amount the cashier recorded.

When both persons agree to the amount, the cashier and the second employee initial the form verifying the accuracy of the recorded amounts.

3. At the end of the day's activity, the cashier counts the actual ending cash and records the amount.
4. If a second employee is on duty, that employee recounts the ending cash and verifies the amount the cashier recorded.

When both persons agree to the amount, the cashier and the second employee initial the form verifying the accuracy of the recorded amounts.

Deposit Amount Verified to Bank Record

A person who did not have access to the bank deposit funds must verify to the bank statement or other bank record that the amount recorded as "Deposit Amount" was actually deposited in the gaming account.

This person initials and dates the form indicating that this verification was done.

If someone who conducted the game and has access to the total receipts or cash profit or has sole signatory authority of the

gaming account summarizes the game, then the summarization must be audited by someone independent.

If the game is summarized by someone independent, the summary does not need to be audited.

See sample form on page 9.

Reconciliation of Inventories
(SFN 17937)

This form is used by a person independent of the person who controls the inventories of games requiring a N.D. gaming stamp, bingo cards, and casino chips to quarterly reconcile a physical count of these items to the information on the inventory logs.

This form accounts for the master inventory and up to five additional site inventories.

The serial number is completed only for the reconciliation of bingo cards.

If the physical count of inventory does not match the records, the action(s) taken by management to resolve the discrepancy must be noted.

The person who completes the reconciliation initials the form verifying the information recorded.

See sample form on page 10.



CALCUTTA BOARD
OFFICE OF ATTORNEY GENERAL
 SFN 18871 (3-04)

Manner of Distributing the Auction Pool		
1st Place	50 %	\$ 1000
2nd Place	30 %	\$ 600
3rd Place	10 %	\$ 200
4th Place	%	\$

Distributor
 Affix North Dakota
 Gaming Stamp Here

Organization Charity, Inc.	Site The Bar	Sporting Event Golf Tournament	Date of Event 7/4/04
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Competitor #	Auction Sequence #	Name of Competitor	Name of Player	Address	Amount Wagered	Prizes
1	3	Bob Johnson	Marge Johnson	1212 Oak Drive Anytown, ND 58999	\$ 200	\$ 1000
2	6	Terry Reeder	John Dickson	1000 Cherry Lane Anytown, ND 58999	150	
3	1	George Benson	Lonny Brown	PO Box 999 Anytown, ND 58999	300	
4	4	Patrick Smith	Randy Miller	PO Box 888 Anytown, ND 58999	400	600
5	2	Bill Ross	Kate Jones	999 Laredo Drive Anytown, ND 58999	600	
6	5	Jim Maddock	Ray Gordon	11 Vintage Loop Anytown, ND 58999	350	200
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
				Initials MS	Total \$ 2000	Total \$ 1800

 RECORD OF WIN OFFICE OF ATTORNEY GENERAL SFN 9939 (3-04)	Organization Charity, Inc.		Date 7/4/04		NO. 001	
	Site The Bar		Completed By MS		Type of ID ND Drivers Lic.	
Game Type (Check One) and Complete Information for that Game Type			Cash Prize Amount \$ 1000	Description Merchandise Prize	Retail Value of Prize \$	
<input type="checkbox"/> Bingo	Game Number		Name of Player Marge Johnson			
<input type="checkbox"/> Bingo Device	Game Serial Number		Address 1212 Oak Drive			
<input checked="" type="checkbox"/> Calcutta	Date of Event 7/4/04	Gaming Stamp Number B99997	City Anytown	State ND	Zip Code 58999	
<input type="checkbox"/> Pull Tabs	Name of Game	Gaming Serial Number	Signature of Player Marge Johnson			Date 7/4/04
<input type="checkbox"/> Club Special <input type="checkbox"/> Punchboard <input type="checkbox"/> Tip Board	<input type="checkbox"/> Prize Board <input type="checkbox"/> Seal Board	Gaming Serial Number	If Partial Cash Prize Payout, Complete This Section			
<input type="checkbox"/> Raffle	Date of Drawing	Winning Ticket Number	Amount Paid Now \$	Paid By	Amt. Yet To Be Paid \$	
<input type="checkbox"/> Sports Pools	Date of Event	Gaming Stamp Number	Check Number	Paid By	Date	
<input type="checkbox"/> Twenty-One Tournament <input type="checkbox"/> Poker Tournament	Date of Event					

 RECORD OF WIN OFFICE OF ATTORNEY GENERAL SFN 9939 (3-04)	Organization Charity, Inc.		Date 7/4/04		NO. 002	
	Site The Bar		Completed By MS		Type of ID ND Drivers Lic.	
Game Type (Check One) and Complete Information for that Game Type			Cash Prize Amount \$ 600	Description Merchandise Prize	Retail Value of Prize \$	
<input type="checkbox"/> Bingo	Game Number		Name of Player Randy Miller			
<input type="checkbox"/> Bingo Device	Game Serial Number		Address PO Box 888			
<input checked="" type="checkbox"/> Calcutta	Date of Event 7/4/04	Gaming Stamp Number B99997	City Anytown	State ND	Zip Code 58999	
<input type="checkbox"/> Pull Tabs	Name of Game	Gaming Serial Number	Signature of Player Randy Miller			Date 7/4/04
<input type="checkbox"/> Club Special <input type="checkbox"/> Punchboard <input type="checkbox"/> Tip Board	<input type="checkbox"/> Prize Board <input type="checkbox"/> Seal Board	Gaming Serial Number	If Partial Cash Prize Payout, Complete This Section			
<input type="checkbox"/> Raffle	Date of Drawing	Winning Ticket Number	Amount Paid Now \$	Paid By	Amt. Yet To Be Paid \$	
<input type="checkbox"/> Sports Pools	Date of Event	Gaming Stamp Number	Check Number	Paid By	Date	
<input type="checkbox"/> Twenty-One Tournament <input type="checkbox"/> Poker Tournament	Date of Event					



CALCUTTA SUMMARY
OFFICE OF ATTORNEY GENERAL
 SFN 18870 (3-04)

Organization	Charity, Inc.	Date	7/4/04
Site	The Bar		

CASH BANK			
(A) Opening Cash	Cashier	(B) Ending Cash	Cashier
0	MS	2000	MS
	Verified By		Verified By
	JS		JS
GROSS PROCEEDS, PRIZES, ADJUSTED GROSS PROCEEDS			
1. Gross Proceeds (Total Wagers)		2000	
2. Prizes	—	1800	
3. Adjusted Gross Proceeds		200	
CASH PROFIT AND BANK DEPOSIT			
4. Total Ending Cash on Hand (B)		2000	
5. Less: Total Opening Cash on Hand (A)	—	0	
6. Less: Prizes Paid by Check	—	1800	
7. Cash Profit		200	
8. Deposit Amount		200	
Deposit Amount Verified to Bank Record By and Date:			
LG	7/15/04		
CASH LONG (SHORT)			
9. Cash Profit (Line 7)		200	
10. Adjusted Gross Proceeds (Line 3)	—	200	
11. Cash Long (Short)		0	
Summary Completed By and Date:		Summary Audited By and Date:	
MS	7/4/04	LG	7/5/04



CALCUTTA SUMMARY
OFFICE OF ATTORNEY GENERAL
 SFN 18870 (3-04)

Organization		Date	
Site			

CASH BANK			
(A) Opening Cash	Cashier	(B) Ending Cash	Cashier
	Verified By		Verified By
GROSS PROCEEDS, PRIZES, ADJUSTED GROSS PROCEEDS			
1. Gross Proceeds (Total Wagers)			
2. Prizes	—		
3. Adjusted Gross Proceeds			
CASH PROFIT AND BANK DEPOSIT			
4. Total Ending Cash on Hand (B)			
5. Less: Total Opening Cash on Hand (A)	—		
6. Less: Prizes Paid by Check	—		
7. Cash Profit			
8. Deposit Amount			
Deposit Amount Verified to Bank Record By and Date:			
CASH LONG (SHORT)			
9. Cash Profit (Line 7)			
10. Adjusted Gross Proceeds (Line 3)	—		
11. Cash Long (Short)			
Summary Completed By and Date:		Summary Audited By and Date:	



RECONCILIATION OF INVENTORIES
OFFICE OF ATTORNEY GENERAL
 SFN 17937 (3-04)

Organization	Charity, Inc.
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<input checked="" type="checkbox"/> Master <input type="checkbox"/> Site: _____					<input type="checkbox"/> Master <input checked="" type="checkbox"/> Site: The Bar					<input type="checkbox"/> Master <input checked="" type="checkbox"/> Site: Joe's Place				
Reconciliation Completed By Linda Green					Reconciliation Completed By Linda Green					Reconciliation Completed By Linda Green				
Job Title Bookkeeper			Date 10/1/04		Job Title Bookkeeper			Date 10/1/04		Job Title Bookkeeper			Date 10/1/04	
Name of Game/Primary Color & Type of Bingo Card/Chips	Serial Number	Number Per Inventory Record	Number Per Physical Count	Difference	Name of Game/Primary Color & Type of Bingo Card/Chips	Serial Number	Number Per Inventory Record	Number Per Physical Count	Difference	Name of Game/Primary Color & Type of Bingo Card/Chips	Serial Number	Number Per Inventory Record	Number Per Physical Count	Difference
Calcutta Boards		3	3	0	Calcutta Boards		1	1	0	Calcutta Boards		1	1	0
Result: OK					Result: OK					Result: OK				
Corrective Action Taken:					Corrective Action Taken:					Corrective Action Taken:				
Initials				LG	Initials				LG	Initials				LG